

RECORDATION NO. 23801-D FILED

MAR 31 '04

5-04 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

March 31, 2004

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of March 31, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease and Lease Supplement and Acceptance Certificate No. 1 which was previously filed with the Board under Recordation Number 23801.

The name and address of the party to the enclosed document are:

Lessor: Comerica Leasing Corporation
29201 Telegraph Road
Southfield, Michigan 48034

[Lessee: The Andersons, Inc.
480 West Dussel Drive
Maumee, Ohio 43537]

Mr. Vernon A. Williams
March 31, 2004
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A description of the railroad equipment covered by the enclosed document
is:

2 railcars: AEX 7267 and AEX 7293.

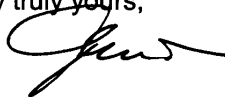
A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$30.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

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SURFACE TRANSPORTATION BOARD

PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: Comerica Leasing Corporation hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

AEX 7267
AEX 7293

The primary document(s) to which this PARTIAL release relates, are between Comerica Leasing Corporation (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number(s) 23801 and 23801-A, dated 12/31/2001.

IN WITNESS WHEREOF, Comerica Leasing Corporation, has hereunto set its name, by its proper office thereunto duly authorized, this 31st day of March, 2004.

COMERICA LEASING CORPORATION

By: [Signature]

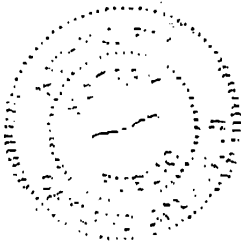
STATE OF Michigan
County of Oakland ss

On this 31st day of March, 2004, personally appeared Brian Ris, to me personally known, who, being duly sworn, did say that he (he/she) is the Vice President of Comerica Leasing Corporation, and that said instrument was signed by authority of its board of directors, and he (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

[Signature]
Notary Public

KATHY J. FINI
Notary Public, Oakland County, MI
My Commission Expires Mar 22, 2005



CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

3/31/04



Robert W. Alvord